



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Gilbert Brewer Date Reviewed: October 30, 2001

Ancillary Document being reviewed (provide number and title): AD 8143.1 Intermediate Steps in a Printing Process -- Publishers

Date last Issued: December 3, 1987

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-144 Printing industry

Purpose of the document: The directive discusses the tax treatment of intermediate printing steps when that activity is undertaken by a publisher as opposed to a printer. The document notes that the Department was (at that time) reviewing its policy in this area. The issue of whether publishers should be taxed differently than printers in this area has been settled -- they are entitled to the same tax treatment.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
	X



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This issue was settled some time ago and the document is no longer needed. Publishers are entitled to the same treatment as printers with respect to products purchased for use in a printing process. ETA 456 provides in part that a “publisher, printers, and trade shops which purchase or produce such items are liable for use tax thereon measured by the value of the materials. This is because these materials do not become a component part of the printed article sold and are put to an intervening use by the printer.”

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
